



2025 Close Year Report

Port of Camas-Washougal
Comparative Statement of Revenue and Expense
December 31, 2025

	Year-to-Date
OPERATING REVENUE	
General Operations	
Airport	919,863
Marina	1,407,829
Real Estate/IP	3,972,655
Parks	4,950
General and administrative	28,574
Total operating revenue	6,333,871
 OPERATING EXPENSE	
General Operations	
Airport	769,521
Marina	967,414
Real Estate/IP	1,859,855
Parks	187,951
General and administrative	1,950,365
Total operating expense	5,735,107
Operating income (loss)	598,764
 NONOPERATING REVENUE (EXPENSE)	
Taxes levied for:	
340 General purposes	1,784,148
350 Debt service requirements	1,384,902
360 Interest income	254,206
409 Interest Proceeds -Radial Contract	-
370 Interest Proceeds -City of Washougal Contract	-
380 Timber and Other Taxes	32,250
390 Sale of surplus property	19,736
401 Disposal of capital assets	-
402 Purchase of capital assets	(1,468,710)
403 Long-term debt proceeds	-
413 Refunding LT Debt Issued	-
414 Premium on Bonds Issued	-
404 Principal paid on long-term debt	(1,292,725)
410 Interest paid on long-term debt	(297,425)
418 Debt Issuance Costs	-
419 Pymt for Refunded Debt	-
407 Capital Contributions - State Grant revenue	823,899
406 Capital Contributions - Federal Grant revenue	-
416 Extraordinary/Special items - Insurance Proceeds	15,751
405 Other Misc Revenue	33,535
420 Other Misc Expenses	(1,785)
Total nonoperating revenue	1,287,783
 NET INCOME	 1,886,547

Port of Camas-Washougal
 POC Net Income
 As of December 31, 2025

	Year To Date 12/31/2025	Year Ending 12/31/2025	
	Operating Budget v2	Actual	Ratio
Net Income			
Revenue			
Operating Revenue			
Total Airport Revenues			
Hangar Rentals	346,752.42	351,899.00	101 %
Tiedown Rentals	6,406.80	8,076.00	126 %
AP-1 Rental	32,714.00	32,465.73	99 %
Immelman Hangars Land Lease	16,926.00	18,533.30	109 %
AP-5 and AP-6 residential rentals	36,600.00	37,460.00	102 %
Electrical Fees	20,628.00	20,801.00	101 %
All other AP operating revenue	4,500.00	6,431.00	143 %
Fuel revenue	250,000.00	444,196.74	178 %
Total Airport Revenues	714,527.22	919,862.77	129 %
Total Marina Revenues			
Moorage fees	896,872.00	855,096.00	95 %
Waverunner fees	30,391.00	28,843.00	95 %
Set up fees	4,000.00	3,900.00	98 %
LR tickets	70,000.00	61,615.00	88 %
Electricity revenue	25,790.00	29,506.00	114 %
Property Resources (Puffin Café)	13,566.00	13,527.65	100 %
Dolphin Yacht Club	24,120.00	24,120.00	100 %
Lifestyle Wake	80,640.00	80,640.00	100 %
Boathouse at Parker's Landing	24,090.00	0.00	0 %
All other MA operating revenue	34,860.00	35,257.00	101 %
Fuel revenue	315,000.00	275,325.81	87 %
Total Marina Revenues	1,519,329.00	1,407,830.46	93 %
Total Real Estate/IP Revenues			
IP Ground leases	582,003.00	623,785.00	107 %
IP spur track leases	7,380.00	10,923.00	148 %
Bldg 3 - Kemira	140,070.00	140,753.00	100 %
Bldg 4 - Elwell	128,067.00	115,172.00	90 %
Bldg 5 - MJ Glass Productions	66,495.00	66,495.00	100 %
Bldg 6 - Kemira	216,882.00	219,546.00	101 %
Bldg 7 - WFP	247,346.00	247,346.00	100 %
Bldg 8 - Corrosion	117,645.00	117,645.00	100 %
Bldg 9 - Intech/Columbia Marine	121,891.00	142,931.00	117 %
Bldg 10 - Noctel	62,129.00	62,129.00	100 %
Bldg 11 - Ponder Burner	137,458.00	137,976.00	100 %
Bldg 12 - CW Automotive/Generator Guy/Corrosion	143,738.00	154,163.00	107 %
Bldg 14 - 54-40	116,863.00	79,614.00	68 %
Bldg 15 - Foods In Season	131,196.00	131,196.00	100 %
Bldg 16 - Equipment Repair Services	99,577.00	99,577.00	100 %
Bldg 17 - Foods In Season/Lumino/MJ Glass Prod.	177,938.00	177,938.00	100 %
Bldg 18	398,502.00	413,351.00	104 %
Bldg 19 - Ferguson	122,397.00	122,210.00	100 %
Bldg 20	552,614.00	511,048.00	92 %
City of Camas	98,936.00	98,937.00	100 %
Westlie Ford	174,528.00	174,528.00	100 %
Tenant Security Deposits	0.00	78,843.00	
Utility revenue from tenants	15,228.00	15,025.00	99 %
All other IP operating revenue	5,923.00	23,386.00	395 %
Infrastructure Fee	7,794.00	8,137.71	104 %
Total Real Estate/IP Revenues	3,872,600.00	3,972,654.71	103 %

Park Revenues			
Park & Trail Fees	5,000.00	4,950.00	99 %
General & Administrative Revenues	30,000.00	28,574.19	95 %
Total Operating Revenue	6,141,456.22	6,333,872.13	103 %
Non-Operating Revenue			
Taxes General purposes	1,728,877.00	1,784,148.00	103 %
Taxes Debt service requirements	1,382,425.00	1,384,902.22	100 %
Investment income	110,000.00	254,205.92	231 %
Lands sales contracts:	0.00	0.00	
Misc tax revenue	40,000.00	32,250.00	81 %
State Grant: WA State Parks & Rec	1,200.00	589.92	49 %
Local Grants	0.00	91,615.00	
Dept of Commerce - 41st St	1,337,568.86	155,918.00	12 %
Dept of Commerce - Waterfront Soils	357,731.14	307,496.00	86 %
State Grant/Loan: Dept of Comm - Solar Plus	254,700.00	251,870.00	99 %
Dept of Commerce - Level 3 Charging Station	0.00	17,000.00	
Misc revenue	0.00	35,556.27	
Contributions from non-government	0.00	13,140.32	
Sale of Surplus Property	0.00	19,736.00	
Non-Operating Revenue	5,212,502.00	4,348,427.65	83 %
Total Revenue	11,353,958.22	10,682,299.78	94 %

Total Expense

Total Operating Expense

Total Airport Expenditure			
Payroll	312,272.00	212,408.89	68 %
Advertising	4,000.00	1,276.00	32 %
Legal	4,000.00	3,336.87	83 %
Outside Services & Maintenance	7,000.00	6,956.00	99 %
Supplies (Airport)	7,500.00	1,931.31	26 %
Janitorial	1,500.00	375.35	25 %
Fire System Monitoring	1,693.00	1,562.40	92 %
Insurance	70,803.00	68,531.01	97 %
Utilities - (Water, Sewer & Electricity)	24,965.00	20,915.00	84 %
Internet	1,256.00	1,260.39	100 %
Clean Water Tax (Stormwater)	4,700.00	8,070.89	172 %
Maintenance (equipment)	5,000.00	10,620.51	212 %
Maintenance (grounds)	9,000.00	5,959.93	66 %
Maintenance (structures)	8,000.00	10,274.56	128 %
Misc Expenses	450.00	1,822.30	405 %
Fuel Expense	210,000.00	399,202.81	190 %
Fuel Credit Card Expense	8,500.00	15,017.58	177 %
Total Airport Expenditure	680,639.00	769,521.80	113 %
Total Marina Expenditures			
Payroll	516,979.00	469,499.50	91 %
Maintenance (Equipment)	10,000.00	18,870.18	189 %
Maintenance (Structures)	7,500.00	7,210.84	96 %
Advertising	3,000.00	1,225.00	41 %
Outside services	18,500.00	17,058.00	92 %
Legal	4,000.00	0.00	0 %
Supplies	26,000.00	7,549.62	29 %
Janitorial Supplies	2,500.00	1,844.20	74 %
Equipment Fuel	1,200.00	550.71	46 %
Security	8,000.00	663.54	8 %
Insurance	142,879.00	133,584.81	93 %
Utilities	64,159.00	40,984.00	64 %
Misc Expenses	14,161.00	4,213.00	30 %
Maintenance (Docks)	6,000.00	10,817.15	180 %
Maintenance (Grounds)	10,000.00	5,571.83	56 %
Fuel Expense	270,000.00	239,176.48	89 %
Fuel Credit Card Expense	7,500.00	8,595.22	115 %
Total Marina Expenditures	1,112,378.00	967,414.08	87 %

Total Real Estate/IP Expenditures			
Payroll	1,182,919.00	1,245,326.38	105 %
Advertising	5,500.00	2,450.35	45 %
Outside Services	40,000.00	54,269.00	136 %
Legal fees	20,000.00	37,674.84	188 %
Real Estate Commission Expense	0.00	0.00	
Supplies	14,000.00	7,471.68	53 %
Fire System Monitoring	7,899.00	7,291.20	92 %
Insurance	280,799.00	265,148.66	94 %
Utilities	57,320.00	62,362.00	109 %
Stormwater	4,800.00	2,230.00	46 %
Internet	2,458.00	2,625.84	107 %
Maintenance (Grounds)	36,002.00	24,520.87	68 %
Maintenance (Levee)	57,730.00	74,660.14	129 %
Misc Expenses	1,000.00	1,149.40	115 %
Maintenance (Structures)	56,000.00	27,919.92	50 %
Maintenance (Equipment)	8,500.00	11,597.00	136 %
Maintenance (Rail)	5,000.00	0.00	0 %
Maintenance (Streets)	2,000.00	1,882.19	94 %
Tenant Security Deposit Released	0.00	31,276.38	
Total Real Estate/IP Expenditures	1,781,927.00	1,859,855.85	104 %
Total Park Expense	306,784.00	187,951.02	61 %
Total General & Admin Expenses	1,872,265.00	1,950,365.27	104 %
Total Operating Expense	5,753,993.00	5,735,108.02	100 %
Total Non-Operating Expense			
CERB Loan	207,725.00	207,724.90	100 %
GO & Revenue Bond Interest Expense	297,425.00	297,425.00	100 %
GO & Revenue Bond Principal Expense	1,085,000.00	1,085,000.00	100 %
Misc Non-operating Expense	0.00	0.00	
Bond Administrative Expense	2,400.00	1,785.00	74 %
Capital Improvement Projects	1,119,703.00	1,468,710.00	131 %
Total Non-Operating Expense	2,712,253.00	3,060,644.90	113 %
Total Expense	8,488,746.00	8,795,752.92	104 %
Net Income	2,865,212.22	1,886,546.86	66 %
Operating Income			
Operating Revenue	6,141,456.22	6,333,872.13	103 %
Total Operating Expense	5,753,993.00	5,735,108.02	100 %
Net Operating Income	387,463.22	598,764.11	155 %

Port of Camas-Washougal
 POC Net Income
 As of December 31, 2025

	Year To Date 12/31/2025	Year Ending 12/31/2025	
	2025 Budget	Actual	100%
Operating Revenue			
Total Airport Revenues			
Hangar Rentals	346,752.42	351,899.00	101 %
Tiedown Rentals	6,406.80	8,076.00	126 %
AP-1 Rental	32,714.00	32,465.73	99 %
Immelman Hangars Land Lease	16,926.00	18,533.30	109 %
AP-5 and AP-6 residential rentals	36,600.00	37,460.00	102 %
Electrical Fees	20,628.00	20,801.00	101 %
All other AP operating revenue	4,500.00	6,431.00	143 %
Fuel revenue	250,000.00	444,196.74	178 %
Total Airport Revenues	714,527.22	919,862.77	129 %
Total Airport Expenditure			
Payroll	312,272.00	212,408.89	68 %
Advertising	4,000.00	1,276.00	32 %
Legal	4,000.00	3,336.87	83 %
Outside Services & Maintenance	7,000.00	6,956.00	99 %
Supplies (Airport)	7,500.00	1,931.31	26 %
Janitorial	1,500.00	375.35	25 %
Fire System Monitoring	1,693.00	1,562.40	92 %
Insurance	70,803.00	68,531.01	97 %
Utilities - (Water, Sewer & Electricity)	24,965.00	20,915.00	84 %
Internet	1,256.00	1,260.39	100 %
Clean Water Tax (Stormwater)	4,700.00	8,070.89	172 %
Maintenance (equipment)	5,000.00	10,620.51	212 %
Maintenance (grounds)	9,000.00	5,959.93	66 %
Maintenance (structures)	8,000.00	10,274.56	128 %
Misc Expenses	450.00	1,822.30	405 %
Fuel Expense	210,000.00	399,202.81	190 %
Fuel Credit Card Expense	8,500.00	15,017.58	177 %
Total Airport Expenditure	680,639.00	769,521.80	113 %
Airport Net Income (Loss)	33,888.22	150,340.97	444 %

Port of Camas-Washougal
 POC Net Income
 As of December 31, 2025

	Year To Date 12/31/2025	Year Ending 12/31/2025	
	2025 Budget	Actual	100%
Total Marina Revenues			
Moorage fees	896,872.00	855,096.00	95 %
Waverunner fees	30,391.00	28,843.00	95 %
Set up fees	4,000.00	3,900.00	98 %
LR tickets	70,000.00	61,615.00	88 %
Electricity revenue	25,790.00	29,506.00	114 %
Property Resources (Puffin Café)	13,566.00	13,527.65	100 %
Dolphin Yacht Club	24,120.00	24,120.00	100 %
Lifestyle Wake	80,640.00	80,640.00	100 %
Boathouse at Parker's Landing	24,090.00	0.00	0 %
All other MA operating revenue	34,860.00	35,257.00	101 %
Fuel revenue	315,000.00	275,325.81	87 %
Total Marina Revenues	1,519,329.00	1,407,830.46	93 %
Total Marina Expenditures			
Payroll	516,979.00	469,499.50	91 %
Maintenance (Equipment)	10,000.00	18,870.18	189 %
Maintenance (Structures)	7,500.00	7,210.84	96 %
Advertising	3,000.00	1,225.00	41 %
Outside services	18,500.00	17,058.00	92 %
Legal	4,000.00	0.00	0 %
Supplies	26,000.00	7,549.62	29 %
Janitorial Supplies	2,500.00	1,844.20	74 %
Equipment Fuel	1,200.00	550.71	46 %
Security	8,000.00	663.54	8 %
Insurance	142,879.00	133,584.81	93 %
Utilities	64,159.00	40,984.00	64 %
Misc Expenses	14,161.00	4,213.00	30 %
Maintenance (Docks)	6,000.00	10,817.15	180 %
Maintenance (Grounds)	10,000.00	5,571.83	56 %
Fuel Expense	270,000.00	239,176.48	89 %
Fuel Credit Card Expense	7,500.00	8,595.22	115 %
Total Marina Expenditures	1,112,378.00	967,414.08	87 %
Marina Net Income (Loss)	406,951.00	440,416.38	108 %

Port of Camas-Washougal
 POC Net Income
 As of December 31, 2025

	Year To Date 12/31/2025	Year Ending 12/31/2025	
	2025 Budget	Actual	100%
Total Real Estate/IP Revenues			
IP Ground leases	582,003.00	623,785.00	107 %
IP spur track leases	7,380.00	10,923.00	148 %
Bldg 3 - Kemira	140,070.00	140,753.00	100 %
Bldg 4 - Elwell	128,067.00	115,172.00	90 %
Bldg 5 - MJ Glass Productions	66,495.00	66,495.00	100 %
Bldg 6 - Kemira	216,882.00	219,546.00	101 %
Bldg 7 - WFP	247,346.00	247,346.00	100 %
Bldg 8 - Corrosion	117,645.00	117,645.00	100 %
Bldg 9 - Intech/Columbia Marine	121,891.00	142,931.00	117 %
Bldg 10 - Noctel	62,129.00	62,129.00	100 %
Bldg 11 - Ponder Burner	137,458.00	137,976.00	100 %
Bldg 12 - CW Automotive/Generator Guy/Corrosion	143,738.00	154,163.00	107 %
Bldg 14 - 54-40	116,863.00	79,614.00	68 %
Bldg 15 - Foods In Season	131,196.00	131,196.00	100 %
Bldg 16 - Equipment Repair Services	99,577.00	99,577.00	100 %
Bldg 17 - Foods In Season/Lumino/MJ Glass Prod.	177,938.00	177,938.00	100 %
Bldg 18	398,502.00	413,351.00	104 %
Bldg 19 - Feguson	122,397.00	122,210.00	100 %
Bldg 20	552,614.00	511,048.00	92 %
City of Camas	98,936.00	98,937.00	100 %
Westlie Ford	174,528.00	174,528.00	100 %
Tenant Security Deposits	0.00	78,843.00	
Utility revenue from tenants	15,228.00	15,025.00	99 %
All other IP operating revenue	5,923.00	23,386.00	395 %
Infrastructure Fee	7,794.00	8,137.71	104 %
Total Real Estate/IP Revenues	3,872,600.00	3,972,654.71	103 %
Total Real Estate/IP Expenditures			
Payroll	1,182,919.00	1,245,326.38	105 %
Advertising	5,500.00	2,450.35	45 %
Outside Services	40,000.00	54,269.00	136 %
Legal fees	20,000.00	37,674.84	188 %
Real Estate Commission Expense	0.00	0.00	
Supplies	14,000.00	7,471.68	53 %
Fire System Monitoring	7,899.00	7,291.20	92 %
Insurance	280,799.00	265,148.66	94 %
Utilities	57,320.00	62,362.00	109 %
Stormwater	4,800.00	2,230.00	46 %
Internet	2,458.00	2,625.84	107 %
Maintenance (Grounds)	36,002.00	24,520.87	68 %
Maintenance (Levee)	57,730.00	74,660.14	129 %
Misc Expenses	1,000.00	1,149.40	115 %
Maintenance (Structures)	56,000.00	27,919.92	50 %
Maintenance (Equipment)	8,500.00	11,597.00	136 %
Maintenance (Rail)	5,000.00	0.00	0 %
Maintenance (Streets)	2,000.00	1,882.19	94 %
Tenant Security Deposit Released	0.00	31,276.38	
Total Real Estate/IP Expenditures	1,781,927.00	1,859,855.85	104 %
Industrial Park Net Income (Loss)	2,090,673.00	2,112,798.86	101%

Port of Camas-Washougal
 POC Net Income
 As of December 31, 2025

	Year To Date 12/31/2025		Year Ending 12/31/2025		
	2025 Budget		Actual	100%	
Park Revenues					
Park & Trail Fees	\$	5,000.00	\$	4,950.00	87 %
Park Revenues	\$	5,000.00	\$	4,950.00	87%
Total Park Expense					
Payroll					
Payroll	\$	254,787.00	\$	137,008.51	40 %
Outside Services	\$	2,000.00	\$	1,855.64	59 %
Marketing	\$	2,000.00	\$	196.89	10 %
Supplies	\$	3,000.00	\$	730.65	6 %
Janitorial	\$	3,000.00	\$	156.20	0 %
Utilities Expense	\$	13,948.00	\$	16,325.00	98 %
Insurance	\$	6,549.00	\$	6,228.00	95 %
Misc Expense	\$	500.00	\$	59.00	12 %
M&R - Equipment	\$	7,000.00	\$	1,023.33	15 %
M&R - Structures	\$	3,000.00	\$	2,260.97	75 %
M&R - Grounds	\$	11,000.00	\$	22,106.83	201 %
Total Park Expense	\$	306,784.00	\$	187,951.02	61 %
Parks Net Income (Loss)	\$	(301,784.00)	\$	(183,001.02)	61%

Port of Camas-Washougal
 POC Net Income
 As of December 31, 2025

	Year To Date 12/31/2025	Year Ending 12/31/2025	
	2025 Budget	Actual	100%
General & Administrative Revenues	30,000.00	28,574.19	95 %
Total G&A Revenues	30,000.00	28,574.19	95%
Total General & Admin Expenses			
Salaries and wages	624,637.00	697,294.75	112 %
Hazard Pay	10,440.00	10,053.75	96 %
Standby	15,540.00	15,930.00	103 %
Commissioner's compensation and benefits	111,439.00	101,932.06	91 %
Overtime - Permanent EE's	30,000.00	17,185.07	57 %
Employee benefits & payroll taxes	327,157.00	327,972.34	100 %
Employee Uniforms	8,925.00	11,419.66	128 %
Employee Relations	10,000.00	12,405.16	124 %
Employee Awards/Team Building	8,000.00	5,584.96	70 %
Training Program	42,600.00	37,997.68	89 %
Legal fees	60,000.00	106,000.29	177 %
Insurance	9,210.00	9,730.00	106 %
Outside services	165,890.00	163,045.22	98 %
State audit	18,300.00	18,222.10	100 %
Telephone & communication	23,329.00	22,405.77	96 %
Office supplies	10,000.00	11,544.31	115 %
Copier	6,599.00	6,268.31	95 %
Memberships & dues	37,116.00	38,438.39	104 %
Advertising	20,550.00	4,548.55	22 %
Marketing	36,000.00	37,035.37	103 %
IT Supplies & Services	142,977.00	154,406.57	108 %
Wheels & Wings	9,500.00	10,469.24	110 %
Concerts in the park	23,000.00	13,567.62	59 %
Fuel expense	28,000.00	23,837.80	85 %
Maintenance & Supplies (Janitorial)	2,084.00	793.09	38 %
Maintenance (Office)	10,000.00	113.77	1 %
Miscellaneous expense	37,114.00	44,956.12	121 %
Maintenance (Grounds & Equip)	200.00	0.00	0 %
Office security	850.00	2,415.21	284 %
Utilities	16,748.00	20,993.33	125 %
Postage	1,920.00	1,955.32	102 %
Promotional Hosting	3,000.00	1,565.16	52 %
Taxes	100.00	54.10	54 %
Publications	200.00	457.48	229 %
Printing and binding	4,500.00	4,500.00	100 %
Wellness benefits	11,340.00	11,169.61	98 %
Total Green Team	5,000.00	4,098.11	82 %
Total General & Admin Expenses	1,872,265.00	1,950,365.27	104 %
G&A Net Income (Loss)	(1,842,265.00)	(1,921,791.08)	104%